

EXHIBIT #7

Internal Revenue Service
Appeals Office M/S 55203
Fresno, CA 93888-0700

Date: SEP 27 2010

Larry Stuler
565 Addison Street
Washington, PA 15301

Department of the Treasury

Person to Contact:

Carol Peters
Employee ID Number: 1000157
Tel: (559) 253-4826
Fax: (559) 253-4890

Refer Reply to:

AP:CO:FRC:CAP

In Re:

Freedom of Information Act

Disclosure Case Number:

02-2010-02594

Dear Mr. Stuler:

This letter is in response to your August 30, 2010 Freedom of Information Act (FOIA) appeal of the August 18, 2010 response from the Disclosure Specialist to your August 14, 2010 FOIA request.

You requested documentation from various Departments of the Internal Revenue Service.

The Disclosure Specialist requested additional information to process your request. The Disclosure specialist stated that your request didn't reasonably describe the records you were requesting and that you did not provide sufficient information for your identity.

Your appeal stated that you provided all identity documentation and that you are entitled to the information requested.

We have reviewed the response of the Disclosure Office and have determined that it was appropriate. The FOIA, at 5 U.S.C. Section 552(a)(3)(A), and the Department of the Treasury Regulations that implement the FOIA, specify that certain information must be included in your letter in order to be treated as a proper FOIA request. The Internal Revenue Service Statement of Procedural Rules, 26 CFR Section 607.702(l)(iii)(A) requires that persons making requests for information that contain information with respect to a particular person, persons making the requests shall establish their identity and right to access to such records. Persons requesting access to such records which pertain to themselves must present documentation that establishes their identity.

Also, the Internal Revenue Service's Statement of Procedural Rules, 26 C.F.R. Section 601.702(c)(1) requires that FOIA requests be for reasonably described records. Reasonably described records are defined in 26 C.F.R. Section 601.702(c)(4). Your request failed to request any reasonably described records. The FOIA created only a right to access records and does not require agencies to create records in response to a

request. A determination by the disclosure office that a request is deficient in any respect is not a denial of access. Therefore, under the Departmental regulations, you are not entitled to administratively appeal these responses.

Sincerely,

A handwritten signature in black ink, appearing to read "Donna DeWeese", followed by a horizontal line.

Donna DeWeese
Appeals Team Manager